

SBT SIMPLIFIED AMENDED RETURN

Issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

You may use this form instead of the standard *Single Business Tax Annual Return* (form C-8000), if **all** of the conditions at right apply.

- Your gross receipts are less than \$9,000,000.
- Your adjusted business income (after loss adjustment) is less than \$475,000 (\$95,000 for individuals).
- No shareholder or officer has compensation or allocated income (after loss adjustment) of more than \$95,000. Attach your C-8000KC.
- No partner has distributive income (after loss adjustment) of more than \$95,000. Attach C-8000KP.
- You are not a member of a controlled group or entity under common control.
- You are not filing a consolidated return.
- You are not apportioning your gross receipts.

▶ 1 This return is for calendar year _____ or for the following tax year <div style="display: flex; justify-content: space-between;"> <div style="text-align: center;">Beginning Date month year 19</div> <div style="text-align: center;">Ending Date month year 19</div> </div>		▶ 5 Federal Employer ID No. (FEIN) or TR No. 	
2. Name (Type or Print) d/b/a Street Address City, State, ZIP		6a Check this box if address is new <input type="checkbox"/> b Check this box if discontinued <input type="checkbox"/> Effective date of discontinuance _____ 7 Organization Type (check one) <div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> a. <input type="checkbox"/> Individual c. <input type="checkbox"/> Professional Corp. e. <input type="checkbox"/> Other Corp. g. <input type="checkbox"/> Limited Liability Co. </div> <div style="width: 48%;"> b. <input type="checkbox"/> Fiduciary d. <input type="checkbox"/> S-Corp. f. <input type="checkbox"/> Partnership </div> </div>	
3. Business start date 4. Source of Change <input type="checkbox"/> IRS Audit <input type="checkbox"/> Amended Federal <input type="checkbox"/> Other _____			

Complete and attach any schedules that have changed.

	As Reported or Adjusted	Correct Amount
8. Gross receipts	8. _____ .00	8. _____ .00
9. Recapture of capital acquisition deduction (from C-8000D, line 26)	9. _____ .00	9. _____ .00
10. Business income	10. _____ .00	10. _____ .00
11. Carryover or carryback of net operating loss or capital loss	11. _____ .00	11. _____ .00
12. Compensation and director fees of active shareholders or officers (from C-8000KC, lines 6 & 7)	12. _____ .00	12. _____ .00
13. Adjusted business income. Add lines 10 - 12. If negative, enter zero on line 14	13. _____ .00	13. _____ .00
14. Tax Before Credits. Multiply line 13 by 2.00% (.02)	14. _____ .00	14. _____ .00
15. Unincorporated/S-Corp. Credit. Multiply line 14 by percent from unincorporated/s-corporation tax credit table in booklets	15. _____ .00	15. _____ .00
16. Tax After Nonrefundable Credits. Subtract line 15 from line 14	16. _____ .00	16. _____ .00
17. Overpayment credited from prior year	17. _____ .00	17. _____ .00
18. Estimated tax payments	18. _____ .00	18. _____ .00
19. Tax paid with request for extension	19. _____ .00	19. _____ .00
20. Refundable credits from C-8000MC	20. _____ .00	20. _____ .00
21. Amount paid with original return plus additional tax paid after original return was filed	21. _____ .00	21. _____ .00
22. Subtotal. Add lines 17 - 21	22. _____ .00	22. _____ .00
23. Overpayment, if any, as shown on original return (or as previously adjusted)	23. _____ .00	23. _____ .00
24. Subtract line 23 from line 22	24. _____ .00	24. _____ .00
25. TAX DUE. If line 16 is more than line 24, enter the difference	25. _____ .00	25. _____ .00
26. Amended return penalty _____ and interest	26. _____ .00	26. _____ .00
27. PAYMENT DUE. Add lines 25 and 26	27. _____ .00	27. _____ .00
28. If line 16 is less than line 24, enter the difference	28. _____ .00	28. _____ .00
29. How much of the amount on line 28 do you want credited forward?	29. _____ .00	29. _____ .00
30. Subtract line 29 from line 28	REFUND 30. _____ .00	30. _____ .00

Taxpayer's Declaration I declare, under penalty of perjury, that this return is true and correct to the best of my knowledge. <input type="checkbox"/> I authorize Treasury to discuss my return with my preparer. <input type="checkbox"/> Do not discuss my return with my preparer.		Preparer's Declaration I declare, under penalty of perjury, that this return is based on all information of which I have any knowledge.	
Taxpayer's Signature _____ Date _____		Preparer's Signature _____ Date _____	
Title _____		Business Address and Phone _____	